



# Registration for Tribal Taxes

## Tribal Business Located on Tribal and Trust Land

1. Federal Employer Identification Number, if known

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Type or print in blue or black ink.

2. Company Name or Owner's Full Name (include, if applicable, Corp, Inc, PC, LC, LLC, LLP, etc.). Required.

3. Business Name, Assumed Name or DBA

Legal Address (required)	4. Address for all legal contacts (street and number-no PO boxes).		Business Telephone
	City	State	ZIP Code
Mailing Address	5. Address, if different from Box 4, where all tax forms will be sent, unless otherwise noted.		
	City	State	ZIP Code
Physical Address	6. Address of the actual Reservation location of the business, if different from above (street number-no PO boxes).		
	City	State	ZIP Code

7. Enter the Business Ownership Type code from Page 2 (Required) .....  
If your business is a limited partnership, you must name all general partners beginning on line 23.

7. 

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8. Jurisdiction under whose laws business entity is organized .....

8. \_\_\_\_\_

9. Enter Business Code (SIC) that best describes your business from the list in this booklet .....

9. 

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10. Define your business activity			11. What products, if any, do you sell (sold to final consumer)?											
Check the tax(es) below for which you are registering. At least one box (12-15) must be checked if business is located on Tribal or trust land.			Date that liability will begin for each box checked at left.			Estimated monthly payment for each tax. Required if box at left is checked.								
		Month	Day	Year										
12. <input type="checkbox"/> Lodging and Occupancy Tax	12a.	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			12b. <input type="checkbox"/> Up to \$65	<input type="checkbox"/> Up to \$300	<input type="checkbox"/> Over \$300	
13. <input type="checkbox"/> Food and Beverage Tax	13a.	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			13b. <input type="checkbox"/> Up to \$65	<input type="checkbox"/> Up to \$300	<input type="checkbox"/> Over \$300	
14. <input type="checkbox"/> Retail Sales Tax	14a.	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			14b. <input type="checkbox"/> Up to \$65	<input type="checkbox"/> Up to \$300	<input type="checkbox"/> Over \$300	
15. <input type="checkbox"/> Admissions Tax	15a.	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			15b. <input type="checkbox"/> Up to \$65	<input type="checkbox"/> Up to \$300	<input type="checkbox"/> Over \$300	

Check the box if these other products will be sold:

If boxes 16 or 17 are checked, enter location of storage.

16. ☐ Motor Fuel (including gasoline, diesel fuel, etc.)

Location of storage tanks: \_\_\_\_\_

17. ☐ Tobacco Products

Location of inventory storage: \_\_\_\_\_

18. Enter the number of business locations you will operate on Tribal and trust lands (Required).....  
If more than 1, attach a list of names and addresses.

18. \_\_\_\_\_

19. Enter the month, numerically, that you close your tax books (for example, enter 12 for December) .....

19. 

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Continued on reverse side.

20. Seasonal Only: (Your business is not open continuously for the entire year)

a. Enter the month, numerically, this seasonal business opens .....

20a.

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b. Enter the month, numerically, this seasonal business closes .....

20b.

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21. If you are incorporating an existing business, or if you purchased an existing business, list previous business names and account numbers, if known.

Business Name and Address				Account Number						

22. If business qualifies as a Tribal entity, attach copies of the business' charter, articles of incorporation or organization and other information verifying the ownership of such business by the Tribe or Tribal members.

**Complete all the information for each owner or partner. For limited partnership you must list all general partners. For limited liability companies you must list all members. For corporations you must list all officers, but do not include shareholders who are not officers. Attach a separate list if necessary.**

***I certify that the information provided on this form is true, correct and complete to the best of my knowledge and belief.***

23. Name (Last, First, Middle, Jr/Sr/III)		Title		Date of Birth		Phone Number	
Tribal ID #		Social Security Number		Signature			

24. Name (Last, First, Middle, Jr/Sr/III)		Title		Date of Birth		Phone Number	
Tribal ID #		Social Security Number		Signature			

25. Name (Last, First, Middle, Jr/Sr/III)		Title		Date of Birth		Phone Number	
Tribal ID #		Social Security Number		Signature			

26. Name (Last, First, Middle, Jr/Sr/III)		Title		Date of Birth		Phone Number	
Tribal ID #		Social Security Number		Signature			

Questions regarding this form should be directed to the Tax Department at 231-723-8288 Ext. 6874. Submit this form six weeks before you intend to start your business. Mail to: Little River Band of Ottawa Indians  
Tax Department  
375 River Street  
Mansitee, MI 49660 Fax to: 231-398-6863

# Registration for Tribal Taxes

**It is important that you complete all items on the Registration form. Incomplete information will delay processing. Read all instructions carefully before you begin.**

This form is provided under Ordinance #05-100-08. Filing is mandatory if you are required to pay Tribal taxes required by this Ordinance.

## **Complete this Registration Form if:**

- Are starting a new business or reinstating an old business.
- Purchased or acquired an existing business.
- Need to register for any of the Tribal taxes listed below.
- Changed the type of ownership of your business (e.g., from sole proprietorship to partnership, or incorporated a sole proprietorship or partnership).

## **Do not complete this Registration Form if you:**

- Make sales at fewer than three events on Tribal and trust lands during a calendar year. Instead, file Concessionaire's Tribal Tax Registration, Return and Payment.

Phone the Tax Department at 231-723-8288 ext. 6874 for Concessionaire's form and instructions.

## **Register for Lodging and Occupancy Tax if you:**

- Provide transient hotel, motel or other lodging facilities including designated RV/camp sites, and any occupancy-related services, located on Tribal and trust lands.

For more information regarding Lodging and Occupancy Tax, refer to Article IV of the Tax and Revenue Administration Ordinance.

## **Register for Food and Beverage Tax if you:**

- Are engaged in the business of making sales of prepared food and beverage, to the general public, from a business premises located on Tribal and trust lands.

For more information regarding Food and Beverage Tax, refer to Article V of the Tax and Revenue Administration Ordinance.

## **Register for Retail Sales Tax if you:**

- Sell tangible personal property, other than prepared food and beverages, to the end user from a location within Tribal and trust lands.

For more information regarding Retail Sales Tax, refer to Article VI of the Tax and Revenue Administration Ordinance.

## **Register for Admissions Tax if you:**

- Charge admission for providing a place of amusement, entertainment or recreation within Tribal and trust lands.

For more information regarding Admissions Tax, refer to Article VII of the Tax and Revenue Administration Ordinance.

Mail your completed registration to:

Little River Band of Ottawa Indians  
Tax Department  
375 River Street  
Manistee, MI 49660

Mail your application at least six weeks before you intend to start your business to allow your registration to be processed.

The Tax Department will mail you Tax Returns and instructions for payment.

# Instructions for Completing Form TD811a, Registration for Tribal Taxes

*Lines not listed are explained on the form.*

**Line 1, Federal Employer Identification Number (FEIN).** The Internal Revenue Service (IRS) issues the FEIN. If you need an FEIN, contact the IRS at 1-800-829-3676 and ask for Form SS-4, or visit the IRS Web site at [www.irs.ustreas.gov/formsupbs/index.html](http://www.irs.ustreas.gov/formsupbs/index.html) to download the form.

**Line 2, Company Name.** If your company is a partnership or corporation, enter the appropriate indicator in this box: LLP, LLC, Corp, Inc, PC or LC. If your business is a sole proprietorship, enter the owner's name here and the business name on Line 3.

**Line 4, Legal Address.** Enter the street address where your books and records are kept for audit purposes. You must also receive mail there.

**Line 5, Mailing Address.** This may be a Post Office box or any other address where you want business tax forms mailed.

**Line 6, Physical Address.** Enter the physical address if the actual location of your business is different from the legal address, line 4.

**Line 7, Business Ownership Type Code.** Using the list below, enter the business type code for which you are registering.

Sole Proprietor .....	10
Husband/Wife Proprietorship .....	20
Limited Partnership .....	33
-Submit a list of all general partners – lines 23-26.	
Any Other type of Partnership .....	30
Limited Liability Company (LLC,LC,LLP). 34	
Michigan S Corporation .....	41
Michigan Professional Corporation .....	42
Any Other Michigan Corporation .....	40
Any Non-Michigan S Corporation .....	51
Any Other Non-Michigan Corporation .....	50
Trust or Estate (Fiduciary) .....	60
Joint Stock Club or Investment Company ...	70
Social Club or Fraternal Organization .....	80
Any Other Type of Business .....	90

**Line 8, Jurisdiction.** Enter the jurisdiction under whose laws the business entity is organized.

**Line 9, Business Code.** Locate the three-digit code that best describes your business on the list of Standard Industry Codes (SIC) on pages 3 and 4 in this booklet and enter that code on line 9.

**Line 10, Business Activity.** Briefly describe the specific business activity or affairs the business will be transacting or conducting on Tribal and trust land.

**Line 11, Products You Sell.** Briefly describe what products you will sell to the final consumer.

**Line 12 to 15, Taxes.** Check the box for each tax type you expect to pay. Indicate in the space next to each tax type the date your liability for that tax begins. For each tax type, check the box that indicates how much each month you expect to owe of that tax.

**Line 16.** Check this box if your business will be selling motor fuel.

**Line 17.** Check this box if your business will be selling cigarettes and/or other tobacco products.

**Line 18, Number of Locations.** Enter the number of locations that will need a Tribal Business Tax License.

**Line 19, Fiscal Year.** Enter the two-digit number that corresponds to the month in which you close your tax books. For instance, if your tax year is from July to June, enter "06" for June.

**Line 20, Seasonal business.** Complete this only if your business is not open the entire year. Enter two two-digit numbers corresponding to the months your business opens and closes, respectively. For example, if your business is open from October to May, enter "10" on the first line and "05" on the second line.

**Line 21.** If your business succeeds or replaces an existing business or businesses because of incorporation, purchase or merger, provide the names and account numbers of those previous business(es).

**Lines 23 to 26.** You must supply at least one name. If there are more than four owners or partners (other than non-officer shareholders), attach a separate sheet of paper.

**Note:** You must provide a signature certifying that the information provided on the form is true, correct and complete to the best of your knowledge and belief.